

**Analisis Pengaruh Corporate Governance, Firm Size, Profitabilitas,
Leverage, dan FCF terhadap Praktik Manajemen Laba Pada
Perusahaan Manufaktur Sektor Food & Beverages yang Terdaftar di
BEI Periode 2011-2015**

BINTANG PAMUNGKAS

(Pembimbing : Ririh Dian Pratiwi, SE, MSi, AK,CA, CFMA)

Akuntansi - S1, FEB, Universitas Dian Nuswantoro

www.dinus.ac.id

Email : 212201302360@mhs.dinus.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Corporate Governance, firm size (ukuran perusahaan), profitabilitas, leverage dan free cash flow terhadap praktik manajemen laba pada perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2011-2015. Corporate Governance diukur menggunakan indikator ukuran komite audit, dewan komisaris independen, kepemilikan institusional, dan kepemilikan manajerial. Ukuran perusahaan diukur menggunakan logaritma natural dari total aset, dan profitabilitas diukur menggunakan Return on Asset (ROA). Penelitian ini menggunakan jenis data sekunder berupa laporan keuangan dan Indonesia Capital Market Directory (ICMD). Data tersebut diperoleh dari kantor IDX cabang Semarang, dan dari situs www.idx.co.id. Data perusahaan yang diperoleh sesuai kriteria untuk dijadikan sampel berjumlah 14 perusahaan. Metode analisis yang digunakan adalah analisis regresi linear berganda.

Berdasarkan hasil penelitian, secara simultan ukuran komite audit, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, firm size (ukuran perusahaan), profitabilitas, leverage dan free cash flow mempengaruhi praktik manajemen laba. Secara partial hanya kepemilikan institusional, profitabilitas dan free cash flow yang dapat mempengaruhi praktik manajemen laba secara individual, sedangkan ukuran komite audit, dewan komisaris independen, kepemilikan manajerial, firm size, dan leverage secara individual tidak mempengaruhi praktik manajemen laba.

Kata Kunci : Corporate Governance; Ukuran Perusahaan; Profitabilitas, Leverage; FCF; manajemen laba

Analysis of The Effect of Corporate Governance, Firm Size, Profitability, Leverage, and FCF on Earnings Management Practices of Manufacturing Companies in Food & Beverages Sectors Listed in IDX During 2011 to 2015

BINTANG PAMUNGKAS

(Lecturer : Ririh Dian Pratiwi, SE, MSi, AK,CA, CFMA)
*Bachelor of Accounting - S1, Faculty of Economy & Business,
DINUS University
www.dinus.ac.id
Email : 212201302360@mhs.dinus.ac.id*

ABSTRACT

This study aims to examine the effect of corporate governance, firm size, profitability, leverage and free cash flow on earnings management practices in manufacturing food and beverage companies listed in Indonesia Stock Exchange (IDX) during 2011 to 2015. A corporate governance is measured using indicator of the audit committee size, independent board, institutional ownership, and managerial ownership. A firm size is measured using natural logarithm of total assets, and profitability measured using Return on Asset (ROA). This research used secondary data from the financial statements and the Indonesian Capital Market Directory (ICMD). The data were obtained from IDX Semarang branch and from www.idx.co.id. The data fitted to the criteria were 14 companies. The method of analysis used was multiple linear regression.

Based on the research results, audit committee size, independent board, institutional ownership, managerial ownership, firm size, profitability, leverage and free cash flow simultaneously affect earnings management practices. In partially, only institutional ownership, profitability and free cash flow can affect earnings management practices individually, while the audit committee size, independent board, managerial ownership, firm size, and leverage individually do not affect earnings management practices.

Keyword : Corporate Governance; Firm Size; Profitability; Leverage; FCF; earnings management